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| **CAWOOD PARISH COUNCIL INTERNAL CONTROL CHECKLIST**  **(to help to meet the requirement of having safe and effective arrangements to safeguard public money)** | INIT | INIT |
| **CHECKS** |  |  |
| **Accounting records, ie spreadsheet**  Cross checking it with minutes/bank statements/cheque book at regular intervals | LD | MC |
| **Payments:**  Have all been properly authorised  All payments are listed in the minutes  Payments made correspond with the invoiced amounts  Legitimacy of Direct Debits and Standing Orders checked# | LD | MC |
| **Cheques:**  Are properly and fully completed before being signed  Cheque counterfoils are always initialled by the signatories  Paid cheques correspond with bank statements – also check outstanding payments | LD | MC |
| **Receipts:**  Income due to the council is being collected promptly and in full  Receipts are being given when required  Income is properly controlled pending being paid into the bank (in accordance with the council’s Financial Regulations) | LD | MC |
| **Debit card expenditure** is itemised and checked against invoices/receipts | LD | MC |
| **Salaries and pension payments** are made on time and correctly documented | LD | MC |
| **Surplus balances**:  Surplus deposits are placed in a suitable account | LD | MC |
| **Bank reconciliation:**  The council is provided with this information monthly  The monthly reconciliation is checked against bank statements | LD | MC |
| **VAT paid**:  Is properly recorded on the spreadsheet  Claims for refund of VAT are made half yearly and paid to the council  Claims are properly submitted in a timely manner | LD | MC |
| **Ordering of consumables:**  Is commensurate with the usage requirements of the council | LD | MC |
| **Internet banking:**  Checks implemented by the council are being adhered to | LD | MC |
| **Petty Cash**:  No petty cash is kept | LD | MC |
| **Tax and NI liabilities:**  HMRC liabilities are met  Real Time Information reporting is done on time, so as not to incur financial penalties for the council | LD | MC |
| Names of persons carrying out the check:  Cllr Dennon, Cllr Cowling  Signatures:  Lesley Dennon, Mike Cowling  Date check undertaken:  March 11th 2021 |  |  |

#list of direct debits & standing orders to be provided by RFO for meeting